



STATE BOARD OF EQUALIZATION

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May 2, 1980

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Controller, Sacramento

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Executive Secretary

No. 80/72

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 9

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed by the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An * following the bill number indicates an amended version of a previously reviewed bill.

The following bill has been signed by the Governor since our last Summary of Proposed Legislation letter:

SB 1299 - Johnson - Chapter 69, Statutes of 1980
Historical property

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

AB 3155*

Author: Assemblyman Deddeh

Action: Amended in Assembly

Date: April 21, 1980

Affected Reference: Amends Sections 98, 100, 100.1, 227, 437, 533,
534, and 731 of the Revenue and Taxation Code

Under existing law, assessment ratios for purposes of property taxation were recently changed from 25 percent to 100 percent of full value. This bill would conform additional sections to this change.

SB 1473*

Author: Senator Holmdahl

Action: Amended in Senate

Date: April 17, 1980

Affected Reference: Amends Section 1152 of the Revenue and Taxation
Code - Urgency Statute

Under existing property tax law, the allocation formula to be used by assessors with respect to certificated aircraft excludes from the computation of time in state factor, air and ground time spent within the state, prior to such aircraft's first revenue flight and on ground time that such aircraft has spent within the state in excess of 12 consecutive hours. Such exclusion applies for the 1974-75 fiscal year to the 1979-80 fiscal year, inclusive.

This bill would extend such exclusion for air and ground time spent within the state prior to such aircraft's first revenue flight indefinitely.

AB 2777*

Author: Assemblyman Imbrecht

Action: Amended in Assembly

Date: April 22, 1980

Affected Reference: Amends Section 62 of the Revenue and Taxation
Code

This bill would provide that transfers of title into a distinct entity, such as a change of title from a cotenancy into a partnership, without changing the proportional interests of the coowners, would not be considered a change in ownership for reassessment purposes.

AB 2254*

Author: Assemblyman Knox

Action: Amended in Assembly

Date: April 21, 1980

Affected Reference: Amends and repeals various section of the Revenue
and Taxation Code

This bill would establish a state tax court to adjudicate cases arising under the taxing statutes of this state. Operative only if ACA ____ of the 1979-80 Regular Session is approved by the voters.

AB 3471

Author: Assemblyman Kapiloff

Action: Introduced

Date: April 22, 1980

Affected Reference: Amends Sections 1609.4 and 1610.2 and adds Section 411.1 to the Revenue and Taxation Code - Urgency Statute

Under existing law, a taxpayer is required to disclose, to the county assessor, the details of property acquisitions. The assessor may use this information in determining the valuation of similarly situated property. However, the assessor has a limited ability to disclose the information in a proceeding challenging the valuation of other similar property. A recent court decision has held that the assessor may disclose only the location of the property, the date of the sale, and the consideration paid for the property.

This bill would enable the assessor, in the case of the valuation of any taxable interest in the production of gas, petroleum, and other hydrocarbon substances, to disclose detailed information, as specified, in a proceeding challenging such valuation.